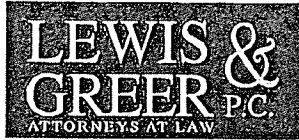


# EXHIBIT N



LOU LEWIS  
J. SCOTT GREER  
VERONICA A. McMILLAN†

JOAN QUINN\*\*  
DYLAN C. HARRIS

\*ALSO ADMITTED IN NEW JERSEY  
\*\*ALSO ADMITTED IN MASSACHUSETTS  
†REGISTERED NURSE

510 HAIGHT AVENUE  
POUGHKEEPSIE, NEW YORK 12603  
(845) 454-1200  
FAX (845) 454-3315  
WWW.LEWISGREER.COM

MAILING ADDRESS  
P.O. Box 2990  
POUGHKEEPSIE, NY 12603

June 30, 2016

VIA FEDERAL EXPRESS

U.S. Marshal: Michael Greco  
Southern District of New York  
500 Pearl Street  
Suite 400  
New York, NY 10007

Re: Leeward Construction Company Ltd. v. American University of Antigua-  
College of Medicine  
Case No: 12-civ-6280  
Bond Number 3349772  
Our File No. 966-04

Dear Sir or Madam:

This office represents Leeward Construction Company, Inc. Enclosed please find UCC-1 Financing Statements that have been filed with the New York State Department of State and the Office of Recorder of Deeds in Washington, DC in connection with the above referenced matter. Please be advised that the judgment against which Leeward's interest is claimed was affirmed by the United States Court of Appeals by the Second Circuit on June 24, 2016 (*see* attached opinion).

We understand that on June 29, 2016, the U.S. District Court for the Southern District of New York issued a writ of execution in an action entitled *American University of Antigua – College of Medicine v. Leeward Construction Co, Ltd.*, United States District Court for the Southern District of New York, Civil Action No. 14-civ-8410. Please note that pursuant to Fed. Civ. P. 69(a)(1), New York Civil Practice Law and Rules §5202(a), and New York Uniform Commercial Code §9-317(a)(2)(B), Leeward Construction Company, Inc.'s security interest has preference and is superior to American University of Antigua – College of Medicine's judgment in Action No. 14-civ-8410.

Very truly yours,

LEWIS & GREER, P.C.

Veronica A. McMillan

VAM /mlb  
Enclosures

cc: James M. Hirschhorn (w/enclosure, via Federal Express)  
Leonard Sclafani (w/enclosure, via Federal Express)